

EXHIBIT 20

Merchant & Gould

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July 14, 2011

Via Email

Michael Strapp
Goodwin Procter LLP
Exchange Place
53 State Street
Boston, MA 02109

Re: ePlus, Inc. v. Lawson Software, Inc.
Case No.: 09-620

Dear Michael:

We are in receipt of the correspondence from Mr. Patrick Niemeyer dated July 13, 2011 agreeing to maintain the confidentiality of Lawson's RQC source code. Based on the agreement of the parties, enclosed herein please find a DVD bearing the production number RQC0000744. The disk contains the RQC source code as well as the source code of other modules used in the operation of the RQC product. This DVD should be maintained as confidential pursuant to the parties' agreements.

Yours truly,



William D. Schultz

Encls.